10 LC 18 8824/AP

House Bill 1285 (AS PASSED HOUSE AND SENATE)

By: Representatives Lucas of the 139th, Peake of the 137th, Randall of the 138th, Sellier of the 136th, Epps of the 140th, and others

A BILL TO BE ENTITLED AN ACT

- 1 To ratify the levy of an excise tax pursuant to subsection (b.1) of Code Section 48-13-51 of
- 2 the O.C.G.A. by the governing authority of Bibb County; to provide procedures, conditions,
- 3 and limitations; to provide for related matters; to provide for a contingent effective date; to
- 4 repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Pursuant to the authority of subsection (b.1) of Code Section 48-13-51 of the O.C.G.A., the

8 General Assembly ratifies the resolution of the governing authority of Bibb County which

9 increases within the territorial limits of the special district located within Bibb County the

10 levy of an excise tax pursuant to said subsection at the rate of 7 percent of the charge for the

11 furnishing for value to the public of any room or rooms, lodgings, or accommodations

12 furnished by any person or legal entity licensed by, or required to pay business or occupation

13 taxes to, the county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin,

campground, or any other place in which rooms, lodgings, or accommodations are regularly

or periodically furnished for value and which identifies the projects or tourism product

development purposes and specifies the allocation of proceeds.

SECTION 2.

- 18 This Act shall become effective only if there is adopted at the regular 2010 session of the
- 19 General Assembly a bill which becomes law so as to add a new subsection (b.1) of Code
- 20 Section 48-13-51 of the O.C.G.A. so as to authorize the provisions of this Act. If such a
- 21 general bill does so become law, this Act shall become effective on the date such bill
- becomes effective. If such a general bill does not so become law, this Act shall not become
- 23 effective.

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SECTION 3.

25 All laws and parts of laws in conflict with this Act are repealed.